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fact, don't cause circumstances that are going to create more difficulty after the adoption than before. And the uniformity of our levying abilities by local government is a foundation upon which the fairness and equity of our property tax system is based. As such, I think that it's important that that issue not be a component of the merger and consolidation proposal that we are intending to take to the voters. I've handed out some information that I believe we've all previously received from the Nebraska Tax Research Council which, of course, is a nonpartisan association of individuals that are concerned about appropriate tax structure in our state. They have outlined for us some questions and concerns about LR 45CA. I would ask my colleagues to take a moment and review that, but my purpose for bringing this is simply that I don't believe...and we should not allow the establishment of property which would allow taxpayers to be treated differently. I think that property within a taxing area should be levied the same amount for the services that they provide. And, in fact, if we were to allow differing levies, the potential exists to create unneeded confusion for our taxpayers, which further provides the opportunity for erosion of trust and understanding of our tax policy. The understanding of our tax policy needs to occur for the support for that tax policy to continue to exist. One of the other concerns that has been raised and needs to continue to be looked at is providing that taxpayers have reasonable safeguards that the classification system to be considered is fair. The way that the legislation is before us right now, it indicates that the Legislature shall put in reasonable measures for the differentiation. Right now, our constitution provides that protection for all taxpayers to be treated the same. And I believe that if taxpayers own the same type of property that the same rate should apply to that property with the same taxing authority. Now I believe that there'll be others that will be able to also express their feelings about this particular issue. I hope that we can have a good discussion so that we can arrive at a good solution so that the constitutional amendment that we take to the voters is, in fact, something that if adopted by the voters we can have a good understanding and at least as much of a feeling as possible that the outcomes will be what we hope, desire, and expect. So with that, Mr. President, I would ask for the adoption of AM2596.